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A1 could
Fig. 24, 10,
14, 15, 21,
22, 23

an element isolation film formed such as to have a predetermined depth from a main surface of said semiconductor substrate, said element isolation film dividing the area from said main surface to said depth into a plurality of first regions;
first wells formed in said first regions, respectively; and
a second well formed in a second region deeper than said first wells in said semiconductor substrate, said second well being in contact with some of said first wells to provide electrical connection therebetween and not being in contact with said first wells adjacent to said some of said first wells.

Please add new Claims 13-23 as follows:

13. (New) A semiconductor device comprising:

a semiconductor substrate;

Fig. 27
A2 could

an element isolation film formed such as to have a predetermined depth from a main surface of said semiconductor substrate, said element isolation film dividing the area from said main surface to said depth into a plurality of first regions;

first wells formed in said first regions, respectively; and

a second well formed in a second region deeper than said first wells in said semiconductor substrate, said second well being in contact with some of said first wells,

wherein said second well is formed on only one side of said second region with reference to a predetermined boundary, and

wherein said second well is formed in a memory cell part in said second region.

14. (New) A semiconductor device according to claim 13, wherein said first and second wells of said first and second regions on one side with reference to the predetermined boundary are of a first conductivity type, and said first and [second wells] on the other side are of a second conductivity type.

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15. (New) A semiconductor device comprising:

a semiconductor substrate;

an element isolation film formed such as to have a predetermined depth from a main surface of said semiconductor substrate, said element isolation film dividing the area from said main surface to said depth into a plurality of first regions;

figs. 2, 10

first wells formed in said first regions, respectively; and

a second well formed in a second region deeper than said first wells in said semiconductor substrate, said second well being in contact with some of said first wells,

wherein said first and second wells of said first and second regions on one side with reference to a predetermined boundary are of a first conductivity type, and said first and second wells on the other side are of a second conductivity type.

*A24
cont*

16. (New) A semiconductor device comprising:

a semiconductor substrate;

a plurality of element isolation films formed such as to have a predetermined uniform depth from a main surface of said semiconductor substrate, said element isolation films dividing the area from said main surface to said depth into a plurality of first regions;

first wells formed in said first regions, respectively; and

a second well formed in a second region deeper than said first wells in said semiconductor substrate, said second well being in contact with some of said first wells.

17. (New) A semiconductor device according to claim 16 wherein said first and second wells of said first and second regions on one side with reference to a predetermined boundary are of a first conductivity type, and said first and second wells on the other side are of a second conductivity type.